Docket No.: 5271-0108PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Noriyuki ITO et al.

Application No.: 10/617,637 Confirmation No.: 4271

Filed: July 11, 2003 Art Unit: 1745

For: ALKALINE BATTERY AND METHOD FOR

PRODUCING THE SAME

Examiner: J. S. Maples

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated April 23, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.